

Request for Taxpayer Identification Number and Certification

Give form to the
requester. Do not
send to the IRS.

Print or type
See Specific Instructions on page 2.

Name (as shown on your income tax return)	
Business name, if different from above	
Check appropriate box: <input type="checkbox"/> Individual/Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ◆ <input type="checkbox"/> Other (see instructions) ◆	<input type="checkbox"/> Exempt payee
Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
City, state, and ZIP code	
List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Social security number
or
Employer identification number

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
- I am a U.S. citizen or other U.S. person (defined below).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. See the instructions on page 4.

Sign Here	Signature of U.S. person ◆	Date ◆
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General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

Note. If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,

Attached you will find State of California Forms 590 and 587. Please review and complete the appropriate form and return a soft copy to the attention of the buyer via email at: Michael.Bautista@sdcounty.ca.gov or fax to (858) 715-6453.

If you have already received a waiver or a reduced withholding response from the State of California send a soft copy of the State of California response from form 588 or 589 to the buyer via email or fax. That response, if current, will be acceptable in lieu of form 590 or 587.

If neither form is applicable to you and you are going to apply for a waiver or a reduced withholding to the State of California, but have not yet done so or have not received a response, please sign, date and note on the form 590 which State of California waiver you are applying for or is pending. This will advise the County of San Diego that we should expect follow up documentation from your company.

The buyer cannot give you any tax advice, you are recommended to speak with your tax adviser and/or the State of California to get guidance.

Here is the link to obtain more information in regards to the State of California withholding requirements. http://www.ftb.ca.gov/individuals/wsc/forms_and_publications.shtml"

YEAR

20

Withholding Exemption Certificate

CALIFORNIA FORM

590

(This form can only be used to certify exemption from nonresident withholding under California R&TC Section 18662. This form cannot be used for exemption from wage withholding.)

File this form with your withholding agent.
(Please type or print)

Withholding agent's name

County of San Diego

Vendor/Payee's name

Vendor/Payee's D Social security number
D SOS no. D California corp. no. D FEIN**Note:**
Failure to furnish your
identification number will
make this certificate void.

Vendor/Payee's address (number and street)

APT no.

Private Mailbox no.

Vendor/Payee's daytime telephone no.

City

State

ZIP Code

I certify that for the reasons checked below, the entity or individual named on this form is exempt from the California income tax withholding requirement on payment(s) made to the entity or individual. Read the following carefully and check the box that applies to the vendor/payee:

D Individuals — Certification of Residency:

I am a resident of California and I reside at the address shown above. If I become a nonresident at any time, I will promptly inform the withholding agent. See instructions for Form 590, General Information D, for the definition of a resident.

D Corporations:

The above-named corporation has a permanent place of business in California at the address shown above or is qualified through the California Secretary of State to do business in California. The corporation will withhold on payments of California source income to nonresidents when required. If this corporation ceases to have a permanent place of business in California or ceases to be qualified to do business in California, I will promptly inform the withholding agent. See instructions for Form 590, General Information E, for the definition of permanent place of business.

D Partnerships:

The above-named partnership has a permanent place of business in California at the address shown above or is registered with the California Secretary of State, and is subject to the laws of California. The partnership will file a California tax return and will withhold on foreign and domestic nonresident partners when required. If the partnership ceases to do any of the above, I will promptly inform the withholding agent. **Note:** For withholding purposes, a Limited Liability Partnership is treated like any other partnership.

D Limited Liability Companies (LLC):

The above-named LLC has a permanent place of business in California at the address shown above or is registered with the California Secretary of State, and is subject to the laws of California. The LLC will file a California tax return and will withhold on foreign and domestic nonresident members when required. If the LLC ceases to do any of the above, I will promptly inform the withholding agent.

D Tax-Exempt Entities:

The above-named entity is exempt from tax under California or federal law. The tax-exempt entity will withhold on payments of California source income to nonresidents when required. If this entity ceases to be exempt from tax, I will promptly inform the withholding agent.

D Insurance Companies, IRAs, or Qualified Pension/Profit Sharing Plans:

The above-named entity is an insurance company, IRA, or a federally qualified pension or profit-sharing plan.

D California Irrevocable Trusts:

At least one trustee of the above-named irrevocable trust is a California resident. The trust will file a California fiduciary tax return and will withhold on foreign and domestic nonresident beneficiaries when required. If the trustee becomes a nonresident at any time, I will promptly inform the withholding agent.

D Estates — Certification of Residency of Deceased Person:

I am the executor of the above-named person's estate. The decedent was a California resident at the time of death. The estate will file a California fiduciary tax return and will withhold on foreign and domestic nonresident beneficiaries when required.

CERTIFICATE: Please complete and sign below.

Under penalties of perjury, I hereby certify that the information provided herein is, to the best of my knowledge, true and correct. If conditions change, I will promptly inform the withholding agent.

Vendor/Payee's name and title (type or print) _____

Vendor/Payee's signature  _____ Date _____

Instructions for Form 590

Withholding Exemption Certificate

References in these instructions are to the California Revenue and Taxation Code (R&TC).

General Information

A Purpose

Use Form 590 to certify an exemption from nonresident withholding. Complete and present Form 590 to the withholding agent. The withholding agent will then be relieved of the withholding requirements if the agent relies in good faith on a completed and signed Form 590 unless told by the Franchise Tax Board (FTB) that the form should not be relied upon.

Important – This form cannot be used for exemption from wage withholding. Any questions regarding wage withholding should be directed to the California Employment Development Department.

Do not use Form 590 if you are a seller of California real estate. Sellers of California real estate should use Form 593-C, Real Estate Withholding Certificate.

B Law

R&TC Section 18662 requires withholding of income or franchise tax on payments of California source income made to nonresidents of this state.

Withholding is required on:

- Payments to nonresidents for services rendered in California;
- Distributions of California source income made to domestic nonresident partners and members and allocations of California source income made to foreign partners and members;
- Payments to nonresidents for rents if the payments are made in the course of the withholding agent's business;
- Payments to nonresidents for royalties for the right to use natural resources located in California;
- Distributions of California source income to nonresident beneficiaries from an estate or trust; and
- Prizes and winnings received by nonresidents for contests in California.

For more information on withholding and waiver requests, get FTB Pub. 1017, Nonresident Withholding Partnership Guidelines, and FTB Pub. 1023, Nonresident Withholding Independent Contractor, Rent and Royalty Guidelines. To get a withholding publication see General Information G.

C Who can Execute this Form

Form 590 can be executed by the entities listed on this form.

Note: In a situation where payment is being made for the services of a performing entity, this form can only be completed by the performing entity or the performing entity's partnership or corporation. It **cannot** be completed by the performing entity's agent or other third party.

Note: The grantor of a revocable/grantor trust shall be treated as the vendor/payee for withholding purposes. Therefore, if the vendor/payee is a revocable/grantor trust and one or

more of the grantors is a nonresident, withholding is required. If all of the grantors of a revocable/grantor trust are residents, no withholding is required. Resident grantors can check the box on Form 590 labeled "Individuals — Certification of Residency."

D Who is a Resident

A California resident is any individual who is in California for other than a temporary or transitory purpose or any individual domiciled in California who is absent for a temporary or transitory purpose.

An individual domiciled in California who is absent from California for an uninterrupted period of at least 546 consecutive days under an employment-related contract is considered outside California for other than a temporary or transitory purpose.

Note: Return visits to California that do not total more than 45 days during any taxable year covered by the employment contract are considered temporary.

This provision does not apply if an individual has income from stocks, bonds, notes, or other intangible personal property in excess of \$200,000 in any taxable year in which the employment-related contract is in effect.

A spouse who is absent from California for an uninterrupted period of at least 546 days to accompany a spouse who is under an employment-related contract is considered outside of California for other than a temporary or transitory purpose.

Generally, an individual who comes to California for a purpose which will extend over a long or indefinite period will be considered a resident. However, an individual who comes to perform a particular contract of short duration will be considered a nonresident. For assistance in determining resident status, get FTB Pub. 1031, Guidelines for Determining Resident Status, or call the Franchise Tax Board at (800) 852-5711 or (916) 845-6500 (not toll-free).

E What is a Permanent Place of Business

A corporation has a permanent place of business in California if it is organized and existing under the laws of California or if it is a foreign corporation qualified to transact intrastate business by the California Secretary of State. A corporation that has not qualified to transact intrastate business (e.g., a corporation engaged exclusively in interstate commerce) will be considered as having a permanent place of business in California only if it maintains a permanent office in California that is permanently staffed by its employees.

F Withholding Agent

Keep Form 590 for your records. Do not send this form to the FTB unless it has been specifically requested.

Note: If the withholding agent has received Form 594, Notice to Withhold Tax at Source, only the performing entity can complete and sign Form 590 as the vendor/payee. If the performing entity completes and signs Form 590 indicating no withholding requirement, you must send a copy of Form 590 with Form 594 to the FTB.

For more information, contact the Nonresident Withholding Section. See General Information G. The vendor/payee must notify the withholding agent if:

- The individual vendor/payee becomes a nonresident;
- The corporation ceases to have a permanent place of business in California or ceases to be qualified to do business in California;
- The partnership ceases to have a permanent place of business in California;
- The LLC ceases to have a permanent place of business in California; or
- The tax-exempt entity loses its tax-exempt status.

The withholding agent must then withhold. Remit the withholding using Form 592-A, Nonresident Withholding Remittance Statement, and complete Form 592, Nonresident Withholding Annual Return, and Form 592-B, Nonresident Withholding Tax Statement. Get Instructions for Forms 592, 592-A, and 592-B for due dates and other withholding information.

G Where to get Publications, Forms, and Additional Information

You can download, view, and print FTB Publications 1017, 1023, 1024, and nonresident withholding forms, as well as other California tax forms and publications not related to nonresident withholding from our Website at: www.ftb.ca.gov

You can also have nonresident withholding forms faxed to you by calling (800) 998-3676. To have publications or forms mailed to you or to get additional nonresident withholding information, please contact the Withholding Services and Compliance Section.

WITHHOLDING SERVICES AND
COMPLIANCE SECTION
FRANCHISE TAX BOARD
PO BOX 651
SACRAMENTO CA 95812-0651

Telephone: (888) 792-4900

(916) 845-4900 (not toll-free)

FAX: (916) 845-9512 (24 hours a day,
7 days a week)

Assistance for persons with disabilities:

We comply with the Americans with Disabilities Act. Persons with hearing or speech impairments please call TTY/TDD (800) 822-6268.

Asistencia bilingüe en español

Para obtener servicios en español y asistencia para completar su declaración de impuestos/formularios, llame al número de teléfono (anotado arriba) que le corresponde.

20 Nonresident Withholding Allocation Worksheet

587

PART I WITHHOLDING AGENT

Withholding agent's name

County of San Diego

Withholding agent's address (number and street)

APT no.

PMB no.

City

State

ZIP Code

PART II NONRESIDENT VENDOR/PAYEE (Complete Part II through Part V and return this form to the above withholding agent)

Vendor/payee's name

Owner's full name if sole proprietor

Vendor/payee's address (number and street)

APT no.

PMB no.

City

State

ZIP Code

D Social security no. D Corporation no. D FEIN

Secretary of State file no.

Daytime telephone number

Nonresident Vendor/Payee's Entity Type: (Check one)

☐ Individual/Sole Proprietor☐ Corporation☐ Partnership☐ Limited Liability Company (LLC)☐ Estate or Trust☐ Tax-Exempt (withholding not required, skip to Part V)**PART III PAYMENT TYPE**

Nonresident Vendor/Payee: (Check one)

☐ Performs services totally outside California (no withholding required, skip to Part V)☐ Provides only goods or materials (no withholding required, skip to Part V)☐ Provides goods and services in California (see allocation in Part IV)☐ Provides services within and outside California (see allocation in Part IV)☐ Other (Describe) _____

Note to vendor/payee: If you perform all the services within California, withholding is required on the entire payment for services unless you receive a waiver or reduced withholding authorization from the Franchise Tax Board. For more information, get FTB Pub. 1023, Nonresident Withholding Independent Contractor, Rent and Royalty Guidelines.

PART IV INCOME ALLOCATION

Gross payments expected from the above withholding agent during the calendar year for:

	(a) Within California	(b) Outside California	(c) Total Payments
1 Goods and Services:			
Goods/materials (no withholding required)			
Services (withholding required)			
2 Rents on commercial or business property			
3 Royalties on natural resources			
4 Prizes and other winnings			
5 Other payments			
6 Total payments subject to withholding. Add column (a), line 1 through line 5 ...			
Withholding threshold amount:	\$1,500.00		

Note: If the amount on line 6, column (a) is \$1,500 or less, no withholding is required. If the amount on line 6, column (a) is greater than \$1,500, withholding is required on the entire amount at the rate of seven percent. If the FTB authorized reduced withholding or waived withholding, attach a copy of the FTB determination letter. See General Information E, Waivers and Reduced Rates.

PART V CERTIFICATION OF VENDOR/PAYEE

Under penalties of perjury, I certify that the information provided on this document is true and correct. If the reported facts change, I will promptly inform the withholding agent.

Authorized representative's signature

Title

Daytime telephone number

Vendor/Payee's signature

Date

Daytime telephone number

Instructions for Form 587

Nonresident Withholding Allocation Worksheet

References in these instructions are to the California Revenue and Taxation Code (R&TC).

General Information

A Purpose

Use Form 587, Nonresident Withholding Allocation Worksheet, to determine if withholding is required on payments to nonresidents.

The vendor/payee should complete, sign, and return Form 587 to the withholding agent. The withholding agent may then rely on the certification made by the vendor/payee to determine if withholding is required, provided the completed and signed Form 587 is accepted in good faith. The completed Form 587 should be retained by the withholding agent for record keeping purposes and be made available to the Franchise Tax Board (FTB) upon request.

Do **not** use Form 587 if:

- Payment to a nonresident is for the purchase of goods;
- You sold California real estate. In that case, use Form 593-C, Real Estate Withholding Certificate;
- The vendor/payee is a resident of California or is an irrevocable trust that has at least one California resident trustee. In that case, use Form 590, Withholding Exemption Certificate;
- The vendor/payee is a corporation, partnership, or limited liability company (LLC) that has a permanent place of business in California or is qualified to do business in California. In that case, use Form 590; or
- The payment is to an estate and the decedent was a California resident. In that case, use Form 590.

B Law

R&TC Section 18662 and the related regulations require withholding of income or franchise tax on certain payments made to nonresidents of California for personal services performed in California and for rents and royalties on property located in California. The withholding rate is seven percent unless the FTB approves a reduced rate or a waiver. See General Information E, Waivers and Reduced Rates.

C When to File This Form

The withholding agent should request that the vendor/payee complete, sign, and return Form 587 when a contract is entered into or before payment is made to the vendor/payee.

Form 587 will remain valid for the duration of the contract (or term of payments), provided there is no material change in the facts. The vendor/payee, by signing Form 587, agrees to promptly notify the withholding agent of any changes in the facts.

D Withholding Requirements

Payments made to nonresident vendors/payees (including individuals, corporations, partnerships, LLCs, estates, and trusts) are subject to withholding. However, no withholding is required if total payments of California source income to the vendor/payee during the calendar year are \$1,500 or less.

Payments subject to withholding include, but are not limited to:

- Payments for services performed in California by nonresidents;
- Rent paid to nonresidents if the rent is paid in the course of the withholding agent's business;
- Royalties paid to nonresidents for the right to use natural resources located in California;
- Payments of prizes for contests entered in California;
- Distributions of California source income to nonresident beneficiaries from an estate or trust; and
- Other payments of California source income made to nonresidents.

Payments not subject to withholding include payments:

- To a resident of California or to a corporation with a permanent place of business in California. See note below;
- To a corporation qualified to do business in California. See note below;
- To a partnership that has a permanent place of business in California. See note below;
- For sale of goods;
- For income from intangible personal property, such as interest and dividends, unless the property has acquired a business situs in California;
- For services performed outside of California;
- To a vendor/payee that is a tax-exempt organization under either California or federal law;
- Representing wages paid to employees. Wage withholding is administered by the California Employment Development Department (EDD). For more information, contact your local EDD office; or
- To reimburse a vendor/payee for expenses relating to services performed in California if the reimbursement is separately accounted for and not subject to federal Form 1099 reporting. Corporate vendors/payees, for purposes of this exception, are treated as individual persons.

Note: If the California resident, qualified corporation, or partnership is acting as an agent for the nonresident payee, the payment is subject to withholding if the nonresident payee does not meet any of the exceptions on Form 590.

E Waivers and Reduced Rates

A nonresident vendor/payee may request that income taxes be withheld at a lower rate or waived. A waiver of withholding will generally be granted when a vendor/payee has a current history of filing California tax returns and/or making estimated payments when due. To apply for a withholding waiver to reduce or eliminate withholding, get Form 588, Nonresident Withholding Waiver Request. If the FTB has granted a waiver or authorized a reduced withholding rate, attach a copy of FTB's determination letter to Form 587.

F Requirement to File a California Tax Return

A vendor/payee's exemption certification on Form 587 or Form 590 or a determination letter from the FTB waiving withholding does not eliminate the requirement to file a California tax return and pay the tax due. For return filing requirements, see the instructions for Long or Short Form 540NR, California Nonresident or Part-Year Resident Income Tax Return; Form 541, California Fiduciary Income Tax Return; Form 100, California Corporation Franchise or Income Tax Return; or Form 100S, California S Corporation Franchise or Income Tax Return.

G Where to get Publications, Forms, and Additional Information

By Internet: You can download, view, and print California tax forms and publications from our Website at www.ftb.ca.gov

By Phone or Fax: Nonresident withholding forms may be obtained via Forms-by-Fax by calling (800) 998-3676. To have publications or forms mailed to you, or to get additional nonresident withholding information, please contact the Withholding Services and Compliance Section at the address or automated telephone number below:

WITHHOLDING SERVICES AND
COMPLIANCE SECTION
FRANCHISE TAX BOARD
PO BOX 651
SACRAMENTO CA 95812-0651

Telephone: (888) 792-4900

(916) 845-4900
(not toll-free)

FAX: (916) 845-9512
(24 hours a day)

H Toget Publications, Forms, and Information Unrelated to Nonresident Withholding

By Automated Phone Service: Use this service to check the status of your refund, order California and federal tax forms, obtain payment and balance due information, and hear recorded answers to general questions. This service is available 24 hours a day, 7 days a week, in English and Spanish.

From within the
United States (800) 338-0505
From outside the
United States (916) 845-6600
(not toll-free)

Follow the recorded instructions. Have paper and pencil handy to take notes.

By Mail: Please allow two weeks to receive your order. If you live outside of California, please allow three weeks to receive your order. Write to:

TAX FORMS REQUEST UNIT
FRANCHISE TAX BOARD
PO BOX 307
RANCHO CORDOVA CA 95741-0307

In Person: Many libraries, post offices, and banks provide free California personal income tax booklets during the filing season. Most libraries and some quick print businesses have forms and schedules to photocopy (a nominal fee may apply).

Note: Employees at libraries, post offices, banks, and quick print businesses cannot provide tax information or assistance.

Assistance for persons with disabilities

We comply with the Americans with Disabilities Act. Persons with hearing or speech impairments, please call:

TTY/TDD (800) 822-6268

Asistencia para personas discapacitadas.
Nosotros estamos en conformidad con el Acta de Americanos Discapacitados. Personas con problemas auditivos pueden llamar al TTY/TDD (800) 822-6268.

Specific Instructions

Private Mailbox (PMB) Number

If you lease a private mailbox (PMB) from a private business rather than a PO box from the United States Postal Service, include the box number in the field labeled "PMB no." in the address area.

Part I – Withholding Agent

The withholding agent must complete Part I before giving Form 587 to the vendor/payee.

Part II – Nonresident Vendor/Payee

The vendor/payee must complete all information in Part II including the FEIN or social security number and vendor/payee's entity type. No withholding is required if the vendor/payee is a tax-exempt entity. Check the tax-exempt box if the vendor/payee is:

- An entity that is exempt from tax under either California or federal law such as a church, pension, or profit-sharing plan;
- An insurance company, IRA; or
- A federal, state, or local government agency.

Tax-exempt vendors/payees do not need to complete Part III and Part IV, but must complete Part V.

Part III – Payment Type

The nonresident vendor/payee must check the box that identifies the type of payment being received.

No withholding is required when vendors/payees are residents, qualified corporations, or have a permanent place of business in California.

Part IV – Income Allocation

Use Part IV to identify payments that are subject to withholding. Only payments sourced within California are subject to withholding. Services performed in California are sourced in California. In the case of payments for services performed when part of the services are performed outside California, enter the amount paid for performing services within California in column (a). Enter the amount paid for performing services while outside California in column (b). Enter the total amount paid for services in column (c).

If the vendor/payee's trade, business, or profession carried on in California is an integral part of a unitary business carried on within and outside California, the amounts included on line 1 through line 5 should be computed by applying the vendor/payee's California apportionment percentage (determined in accordance with the provisions of the Uniform Division of Income for Tax Purposes Act) to the payment amounts. For more information on apportionment, refer to California Schedule R, Apportionment and Allocation of Income.

Withholding agent. If the amount on line 6 is greater than \$1,500, the withholding agent must withhold on all payments made to the vendor/payee until the entire amount on line 6 has been withheld upon. If circumstances change during the year (such as the total amount of payments), which would change the amount on line 6, the vendor/payee must submit a new Form 587 to the withholding agent reflecting those changes. The withholding agent should evaluate the need for a new Form 587 when a change in facts occurs.

If a reduced rate was authorized by the FTB, compute the withholding required by applying the authorized rate to the amount on line 6.

Part V – Certification of Vendor/Payee

Enter your name, title, and daytime telephone number. Sign and date the form and return it to the withholding agent.